

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
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FLOOR DEBATE

March 11, 2005 LB 66

be decisions to deny the benefits under the act as opposed to granting benefits under the act that perhaps should not be granted. The amendment would grant standing to the county assessor to appeal decisions to grant historic rehabilitation value. This amendment is patterned after an existing rule that we follow with respect to property tax exemptions, which can be appealed by either the county or the property tax owner who's seeking the exemption. The owner may appeal the denial of an exemption, and the assessor may appeal the grant of an exemption. The assessors appeal exemptions rarely, but it does happen, and I would guess that would be even more true in the case of LB 66, that it would be even more rare to have this apply. However, it seems to me that you should have standing for both sides of the question so that they can both appeal decisions should they be adverse to that party's interests. I think Senator Pederson has no objection to the amendment, and I would ask for its adoption.

SENATOR CUDABACK: You've heard the opening on AM0606. Open for discussion. Senator Don Pederson.

SENATOR D. PEDERSON: Thank you, Mr. President, members of the Legislature. Senator Landis is correct, I do not have any objection to this. I think we better hurry with this bill before the TERC board looks at it again and finds some other minor thing that we need to correct. This is appropriate that we have a process for the assessors to file objection, and I think we should go forward with it. I really can't imagine that it would occur, but it's always possible so let's provide for that opportunity. So, with that, I would recommend that we go forward with the amendment, AM0606.

SENATOR CUDABACK: Thank you, Senator Pederson. Further discussion on the Landis amendment? Senator Landis waives closing. The question before the body is adoption of AM0606 to LB 66. All in favor vote aye; opposed, nay. Question before the body is adoption of AM0606, offered by Senator Landis to LB 66. Have you all voted on the question who care to? Record please, Mr. Clerk.

CLERK: 27 ayes, 0 nays, Mr. President, on the adoption of